IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

MONDAY, THE 11TH JUNE 2007 / 21ST JYAISHTA 1929

WP(C).No. 14033 of 2007(U)

PETITIONER:

K.G.RADHAKRISHNAN NAIR,
PROPRIETOR,M/S.AARKAY ENGINEERS,
IRUMPANAM POST.

BY ADV. SMT.K.LATHA

RESPONDENTS:

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1. THE STATE OF KERALA,REPRESETNED BY
CHIEF SECRETARY TO THE GOVERNMENT OF KERALA,
THIRUVANANTHAPURAM.

2. DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, ERNAKULAM.

3. INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES,ERNAKULAM,COCHIN-30.

BY ADV. SHRI.MOHAMMED RAFFIQ, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 11/06/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

W.P.(C)No. 14033/2007

APPENDIX

PETITIONER'S EXHIBITS

P1 : COPY OF THE ASSESSMENT ORDER FOR THE YEAR 2001-02 DATED 30/8/2005 ISSUED BY ADDL. SALES TAX OFFICER (WC), O/O. THE DEPUTY COMMISSIONER, COMMERCIAL TAXES, ERNAKULAM.

P2 : COPY OF THE APPEAL IN FORM NO. 30 ALONG with THE GROUNDS OF APPEAL FILED BY THE PETITIONER AGAINST EXT.P1 ASSESSMENT ORDERS BEFORE THE SECOND RESPONDENT.

P3 : COPY OF THE FORM 31C AND THE STAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT IN EXT.P2 APPEAL.

P4 : COPY OF THE REVENUE RECOVERY NOTICE DATED 15/02/2006 FOR THE YEAR 2001-02 ISSUED BY THE 3RD RESPONDENT TO THE PETITIONER.

// TRUE COPY //

PA TO JUDGE

jg

C.N.RAMACHANDRAN NAIR, J.

WP(C) No. 14033 of 2007

Dated, this the 11th day of June, 2007

J U D G M E N T

Since petitioner has filed appeal against sales tax assessment for the year 2001-02, there will be stay against Ext.P4 recovery proceedings till disposal of the appeal on petitioner remitting 1/3rd of the demand within one month from now. Appellate authority is directed to take up the appeal and dispose of the same within three months from the date of making payment as above. If the payment is not made as above, entire demand can be recovered and in that case appeal will be taken up in the usual course.

This WP(C) is disposed of as above.

(C.N.RAMACHANDRAN NAIR, JUDGE.)

jg